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COMMISSIONER OF ADMINISTRATION

**State of Louisiana**  
Division of Administration  
**Office of State Uniform Payroll**

December 15, 2015

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2016-32

TO: LaGov HCM Paid Agency Human Resources  
and Employee Administration Staff

FROM: Andrea P. Hubbard  
Director

SUBJECT: Affordable Care Act (ACA) Reporting for Non-Employees

As described in OSUP Memorandum #2016-30, beginning in 2016 the Office of State Uniform Payroll (OSUP) will begin reporting health insurance offer and coverage information via Internal Revenue Service (IRS) Form 1095-C (Employer Provided Health Insurance Offer and Coverage). In addition to reporting this information for employees, OSUP will also be reporting for retirees, survivors, and COBRA participants who participated in a self-insured (Blue Cross/Blue Shield or LSU Health) health plan through the Office of Group Benefits (OGB) during 2015. Covered individuals in a fully-insured plan (Vantage) should receive health coverage information directly from their insurance carrier.

OGB is providing the required information for these covered individuals to OSUP. These individuals are reported on the ACA Audit Report (transaction ZP189) using the "OGB ACA File" option. These individuals are identified in the "EE Sts" column as R (Retiree), C (COBRA), S (Survivor), and O (Other). Individuals with a value of "S" in the coverage columns will receive a Form 1095-C from OSUP.

All Forms 1095-C will be mailed to these covered individuals by January 31, 2016, using the address on file with OGB.

Agencies should be prepared to field questions from these former employees/covered individuals. Agency questions concerning ACA and/or the IRS form should be directed to the OSUP Benefits and Financial Administration Unit at [\\_DOA-OSUP-BFA@LA.GOV](mailto:_DOA-OSUP-BFA@LA.GOV) or (225):

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